

Sughrue

SUGHRUE MION, PLLC

January 5, 2004

MAIL STOP PATENT APPLICATION

Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

Re: Application of Eiji IHARA, Hirohiko OHTSUBO and Tatsuya SHIMIDZU
CUBIC BORON NITRIDE ABRASIVE GRAIN, PRODUCTION METHOD
THEREOF, AND GRINDSTONE AND ABRASIVE CLOTH PAPER USING
THE SAME

Assignee: **SHOWA DENKO K.K.**

Our Ref. Q73832

Dear Sir:

Attached hereto is the application identified above comprising twenty-two (22) sheets of the specification (Japanese Language), including the claims and abstract and one (1) sheet of drawings. The requisite U.S. Government Filing Fee, English Translation and copies of the executed Declaration and Power of Attorney and Assignment will be submitted at a later date.

The Government filing fee is calculated as follows:

Total claims	<u>18</u> - 20	=	<u> </u>	x	\$18.00	=	<u> </u>	\$0.00
Independent claims	<u>1</u> - 3	=	<u> </u>	x	\$86.00	=	<u> </u>	\$0.00
Base Fee								\$770.00

TOTAL FEE								<u>\$770.00</u>
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Priority/Benefit is claimed from:

<u>Country</u>	<u>Application No</u>	<u>Filing Date</u>
Japan	2003-000449	January 6, 2003
U.S. Provisional	60/440,387	January 16, 2003

The priority document will be filed at a later date.

Respectfully submitted,
SUGHRUE MION, PLLC

Attorneys for Applicant

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